

2005 Executive Proposed Budget

FUND DESCRIPTIONS

The following are capsule descriptions of each County fund. To the right of each description are the total 2005 expenditures and property tax levy for that fund.

GENERAL FUND

The General Fund is the largest single County fund. It is the primary operating fund of the County. It accounts for all revenues that are not required to be processed through another fund. Almost two-thirds of General Fund revenue is received from taxes, but it also receives fines, fees, intergovernmental revenues, interest earnings, and other revenues.

TOTAL GENERAL FUND

**2005
Expenditure
Budget**

**2005
Tax
Levy**

\$86,741,957 \$50,592,508

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for the proceeds from specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditures for specific purposes.

Human Services Funds (excludes Public Health in General Fund above)

To account for funds needed to provide economic assistance, income maintenance, counseling, state-mandated inpatient and outpatient mental health, alcohol, drug abuse and developmental disability services, children, adolescent and family services.

\$81,436,439 \$16,538,346

Child Support

To account for federal, state and county funds that provide for administration and support of Child Support programs.

\$2,158,473 \$168,052

Federated Library Funds

To account for funds provided to maintain a member library system.

\$3,855,893 \$2,741,386

Elderly Nutrition Fund

To account for federal and state funds that provide for home delivered meals and congregate nutrition programs.

\$1,144,816 \$175,587

Community Development Block Grant Fund

To account for federal funds to provide to other governmental units or nonprofit organizations to aid low income and other disadvantaged persons.

\$4,730,000 \$0

Transportation Fund

To account for funds needed to provide all services on the County trunk highway system and selected non-county roads, including planning, designing maintenance and construction and to account for state funds provided on a reimbursement basis for performing maintenance and repair on other projects as specified on all state trunk highways within the County. To account for state, federal and local funds used to provide bus services to selected areas of the County.

\$9,054,952 \$1,265,298

Walter J. Tarmann Parkland Acquisition Fund

To account for funds provided to acquire parkland and natural areas as identified in the Waukesha County Park and Open Space Plan.

\$1,500,000 \$0

Land Information Systems Fund

To establish a countywide, integrated approach to linking land parcel locations to digital mapping and databases concerning property information.

\$560,521 \$0

SPECIAL REVENUE FUND TOTALS

\$104,441,094 \$20,888,669

2005

2005

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FUND DESCRIPTIONS

	<u>Expenditure Budget</u>	<u>Tax Levy</u>
INTERNAL SERVICE FUNDS		
Internal service funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the County or to other governments on a cost-reimbursement basis.		
End User Technology Fund		
To finance the common technology infrastructure for County users. The fund is managed on a total cost of ownership basis, and is designed to identify the services provided and resources required by the Information Systems staff to support end user departments.	\$3,182,413	\$299,836
Vehicle/Equipment Replacement Fund		
To account for the costs associated with the financing of vehicle/equipment replacements when the individual item's cost equals or exceeds \$7,500 and has a useful life of two or more years. Costs are billed to user departments based on the depreciable life of the asset.	\$1,996,751	\$0
Central Fleet Maintenance Fund		
To account for the costs associated with the maintenance, repairs and centralized fueling of all County-owned motorized equipment. Costs are billed to user departments based on work orders, time and material costs.	\$2,832,890	\$0
Communications Fund		
To account for the costs associated with the operation and maintenance of the County's telecommunication system. Costs are billed to user departments based on actual usage and equipment inventories.	\$767,113	\$0
Records Management Fund		
To account for the costs associated with the operation and maintenance of the County's central microfilming, records management services, contracted central printing and mail room services. Costs are billed to user departments based on time and material costs.	\$1,285,610	\$0
Risk Management Fund		
To account for the costs associated with loss control, the investigation and payment of employee claims, claims administration and the transfer of risk to third parties through purchased insurance coverage. Costs are allocated to other County departments mostly on a claims experience/exposure basis except for special insurance coverages which are charged based on actual costs. This fund also accounts for funds invested in the Wisconsin Municipal Mutual Insurance Company (WMMIC). The County, together with certain other units of government within the State of Wisconsin, created WMMIC to provide general and police professional liability, errors and omissions and vehicle liability coverage for counties or cities in Wisconsin.	\$2,033,748	\$0
Collection Management Fund		
To account for the costs associated with countywide delinquent account collection activity. Costs are allocated to other County departments based on costs of services provided. Negative tax levy reflects payback of Tax Levy provided for startup costs in the early years of operation.	\$688,051	(\$95,000)
INTERNAL SERVICE FUND TOTALS	\$12,786,576	\$204,836
	2005	2005

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FUND DESCRIPTIONS

	<u>Expenditure Budget</u>	<u>Tax Levy</u>
<u>ENTERPRISE FUNDS</u>		
Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered, primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.		
Radio Service Fund To account for operations and maintenance of Countywide radio services, customers are billed on a fee for service basis.	\$1,208,450	\$0
Golf Courses Fund To account for operations and maintenance of the 3 County golf courses.	\$3,228,068	\$0
Ice Arenas Fund To account for operations and maintenance of the 2 County ice arenas.	\$1,070,034	\$0
Airport Operations/Development Fund To account for operations and maintenance of the County airport.	\$1,030,762	\$201,453
Materials Recovery Facility Fund To account for operations and maintenance in the processing and marketing of recyclable materials collected from municipalities within the County program.	\$1,877,840	\$0
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ENTERPRISE FUND TOTALS	\$8,415,154	\$201,453
<u>DEBT SERVICE FUNDS</u>		
Debt service funds are used to account for the accumulation of resources for the payment of general long-term debt principal, interest and services costs. (Excludes debt services budgeted in Internal Service and Enterprise Funds). For further detailed information, see Debt Service, Section VIII.		
TOTAL DEBT SERVICE FUNDS	\$12,086,251	\$10,936,251
<u>CAPITAL PROJECTS FUNDS</u>		
All Capital project funds used to account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds). Governmental Fund projects total \$28,122,500 and Proprietary Fund Capital projects total \$1,605,000 included here but not shown above as Enterprise Operations.		
TOTAL CAPITAL PROJECTS FUNDS	\$29,727,500	\$4,837,500
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TOTAL ALL FUNDS	\$254,198,532	\$87,661,217
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